

Office Memorandum • UNITED STATES GOVERNMENT

TO : Assistant Director for Operations
 FROM : Chief, Foreign Documents Branch
 SUBJECT: Cost Accounting, FDB

DATE: 24 September 1948

1. In compliance with your request of this date the following is submitted for your information:

a. The average cost per page of translation for all items produced.

<u>June</u>	<u>July</u>	<u>August</u>
\$2.30	\$2.50	\$3.85

b. The average cost per page of translation done in answer to CD requests.

<u>June</u>	<u>July</u>	<u>August</u>
\$7.00	\$7.45	\$8.20

c. The average cost per page of translation in producing all reports other than those in answer to CD requests.

<u>June</u>	<u>July</u>	<u>August</u>
\$1.69	\$1.69	\$2.40

d. The average cost per page of translation in production of ICF cards.

<u>June</u>	<u>July</u>	<u>August</u>
\$1.64	\$1.40	\$2.00

2. It is to be noted that item 1, d, is consistently lower than comparable items. Since ICF production boasts one of the lowest average unit costs, any period during which ICF production is low will have a comparatively higher average unit cost when all items produced at FDB are averaged. At the discretion of the Division Chief concerned, an arbitrary number of partially completed ICF cards is pulled from the existing backlog and processed to completion. The greater the number of such cards produced during a given month, the lower the unit cost for ICF and the lower the average unit cost for all items. Thus to a great extent, the average cost per page for all items is unfluenced by the number of ICF cards produced out of the backlog. This partially

explains the high average unit cost for all items for August when only 2248 cards were produced.

3. Other influencing factors were:

a. The completion in August for the Air Force of a highly illustrated comprehensive military topo study of 200 pages which cost over \$2,000 to produce. Text, map overlay and keying involved difficult translation with almost \$700 expended in editing and drafting this project alone.

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b. The costs of translation for CIA in August involved a greater amount of analysis and collation than usual and a subsequently higher cost per page of translation for all items.

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